

DELTA COUNTY BOARD OF COMMISSIONERS

ADMINISTRATION OFFICE
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March 22, 2016

Honorable Rick Snyder
PO Box 30013
Lansing, MI 48909

Dear Governor Snyder:

On March 15, The Delta County Board of Commissioners approved a motion indicating our strong opposition to the re-appointment of Mr. Marcus Abood to the Michigan Tax Tribunal. Although there have been questions about his qualifications to serve on the tribunal, considering his previous lack of experience as a commercial or industrial appraiser, we are primarily urging you to withdraw his appointment due to the clear bias he has consistently shown toward a methodology that puts Michigan beyond the fringes of reasonableness.

Mr. Abood has shown a very clear bias in favor of the dark store theory of assessment, which has caused significant financial harm to local governments throughout the state. He has been the principal author in a range of cases which has valued newer buildings similar to vacant, deed restricted properties in other parts of the state. This has resulted not only negative tax impacts to local governments, but an unfair playing field for other local businesses.

Regardless of individual opinions on the matter, the issue has at a minimum become highly controversial. With the negative publicity the state has received, and with potential legislative fixes on the horizon, we feel that it is time for your administration to change course. The appointment of a representative who is neutral on the dark store theory would send a message to local governments that you recognize the harm being caused, and that you believe that removing a biased individual from future decisions is the best course of action.

Sincerely,

Mary K. Harrington, Chair

CC: Representative Ed McBroom
Senator Tom Casperson
Governor's UP Representative David Nyberg